objections that may be asserted as to venue. Further this stipulation is entered into and this special appearance is made by RBDM and/or Doskocil's without any prejudice to RBDM and/or Doskocil's ability to bring a motion to dismiss this action and/or to bring a motion for an Order dismissing and/or transferring this action on the grounds that venue in the Northern District is improper.

- 2. The parties enter this stipulation and seek a continuance of the 1) deadline to file the Joint Case Management Conference Statement currently due to be filed on November 9, 2007; 2) Case Management Conference currently scheduled for November 19, 2007; and 3) RBDM's and Doskocil's deadline to respond to the Complaint currently scheduled for November 9, 2007. This stipulation is entered into on the grounds that a) Defendant's RBDM and Doskocil were only recently served with the Summons and Complaints and have not yet appeared; b) the Parties are jointly investigating the facts and circumstances upon which this action is predicated in an effort to informally resolve issues regarding venue and pursue possible tolling agreements pending the outcome of related matters pending in the United States Tax Court and/or with the Internal Revenue Service.
- 3. Therefore, further investigation into the facts, circumstances, and issues in this case merit a continuance of the case management conference to December 19, 2007 and an extension of time for Defendants to respond to the Complaint to December 9, 2007. Such time will afford the Parties a reasonable period of time to investigate the above-referenced matters to minimize the burden on the Court and, if they are not able to resolve these matters informally, to properly respond and/or take other action to insure prompt and efficient resolution of this matter.

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1	<u>STIPULATION</u>	
2	The Parties hereby stipulate and jointly request that:	
3	1. The date for the Case Management conference is continued to December 19,	
4	2007 and that the deadline for the Parties' Joint Case Management Statement is continued to	
5	December 9, 2007.	
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7		
8	extended to December 9. 2007.	
9	3. The Parties be allowed to reserve their right to seek further enlargement of time	
10	and propose a modified case management plan consistent with the Standing Order for All Judges	
11	of the Northern District of California, Contents of Joint Case Management Statement.	
13		
14	DATED: November , 2007	CHAPMAN, GLUCKSMAN & DEAN
15		A Professional Corporation
16		
17		Ву:
18		Stephanie Sessions Perkins, Esq. Attorneys for Specially Appearing Defendants
19		RBDM Rager Meyers Accountancy Corporation and Brad Doskocil, CPA
20		
21	DATED: November, 2007	RICE & BRONITSKY
22		A Professional Corporation
23		
24		By: /s/ Paul E. Rice, Esq.
25		Attorneys for Plaintiff, Steven Nerayoff
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